

**§ 26.263**

**27 CFR Ch. I (4–1–07 Edition)**

**BATCH RECORD**

**BATCH RECORD—Continued**

Distilled spirits .....	2249.1 proof gallons.	Eligible wine (19% alcohol by volume).	1020.0 wine gallons.
Eligible wine (14% alcohol by volume).	2265.0 wine gallons.	Eligible flavors .....	100.9 proof gallons.

$$\frac{2249.1(\$13.50) + 2265.0(\$1.07) + 1020(\$1.57) + 16.6^1(\$13.50)}{2249.1 + 100.9 + (2265.0 \times .28) + (1020 \times .38)} = \frac{\$30,362.85 + \$2,423.55 + \$1,601.40 + \$224.10}{2,350.0 + 634.2 + 387.6} = \frac{\$34,611.90}{3,371.8} = \$10.27, \text{ the effective tax rate.}$$

(Approved by the Office of Management and Budget under control number 1512–0352)

(Sec. 6, Pub. L. 96–598, 94 Stat. 3488, as amended (26 U.S.C. 5010))

[T.D. ATF–297, 55 FR 18068, Apr. 30, 1990, as amended by T.D. ATF–307, 55 FR 52741, Dec. 21, 1990]

**§ 26.263 Determination of tax on beer.**

If the certificate prescribed in § 26.205 covers beer, the beer tax will be collected on the basis of the number of barrels of 31 gallons each, or fractional parts thereof, contained in the shipment.

(68A Stat. 611, as amended; 26 U.S.C. 5051)

[20 FR 6077, Aug. 20, 1955. Redesignated at 40 FR 16835, Apr. 15, 1975, and further redesignated and amended by T.D. ATF–459, 66 FR 38550, 38552, July 25, 2001]

**§ 26.264 Determination of tax on wine.**

If the certificate prescribed in § 26.205 covers wine, the wine tax will be collected at the rates imposed by section 5041, Internal Revenue Code, as amended.

(68A Stat. 609, as amended; 26 U.S.C. 5041)

[20 FR 6077, Aug. 20, 1955. Redesignated at 40 FR 16835, Apr. 15, 1975, and further redesignated and amended by T.D. ATF–459, 66 FR 38550, 38552, July 25, 2001]

**§ 26.265 Determination of tax on articles.**

Where articles contain distilled spirits, the tax will be collected at the rate prescribed by 26 U.S.C. 5001(a)(1) on all alcohol contained therein, regardless of the source. Articles containing only wine and/or beer will be taxed at the rates prescribed by 26 U.S.C. 5041 and/or 5051, respectively. The quantities and

kinds of liquors will be shown on the certificate prescribed in § 26.205.

(Sec. 201, Pub. L. 85–859, 72 Stat. 1314, as amended (26 U.S.C. 5001, 5007))

[T.D. ATF–62, 44 FR 71717, Dec. 11, 1979. Redesignated and amended by T.D. ATF–459, 66 FR 38550, 38552, July 25, 2001]

**§ 26.266 Tax payment.**

The internal revenue tax on liquors (except spirits transferred under subparts O or Oa of this part) and articles coming into the United States from the Virgin Islands shall be paid to the district director of customs at the port of entry, as provided by customs regulations. (19 CFR Ch. I)

[20 FR 6077, Aug. 20, 1955, as amended by T.D. 7006, 34 FR 2249, Feb. 15, 1969. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF–198, 50 FR 8554, Mar. 1, 1985]

**§ 26.267 Payment of tax by electronic fund transfer.**

(a) Each person bringing liquors and articles into the United States from the Virgin Islands who was liable, during a calendar year, for a gross amount equal to or exceeding five million dollars in distilled spirits taxes combining tax liabilities incurred under this part and parts 19 and 27 of this chapter, a gross amount equal to or exceeding five million dollars in wine taxes combining tax liabilities incurred under